

State Board of Equalization

OPERATIONS MEMO

For Public Release

No. : 1167

Date : April 1, 2009

SUBJECT: New and Expiring District Taxes Effective April 1, 2009

I. GENERAL

In November 2008, voters in their respective areas throughout California approved sixteen new district taxes. These new district taxes are effective on April 1, 2009.

In the city of Scotts Valley (Santa Cruz County), the “City of Scotts Valley Transactions and Use Tax” (SVGT) of 0.50% will expire at midnight, March 31, 2009. This tax will be replaced by the “City of Scotts Valley Transactions and Use Tax” (SVGF) of 0.25%, effective April 1, 2009.

The Business Taxes Code Book and Publication 71, *California City and County Sales and Use Tax Rates*, are being updated to reflect the rate changes that will occur in the affected cities and counties. In the interim, staff should use the tabulated information on the following pages when referring to the changes.

II. PUBLIC NOTIFICATION

The general public will be notified by means of news releases and special notices. In addition, the changes will be posted on the Board of Equalization’s (BOE) website, www.boe.ca.gov, and available by calling the Board’s Information Center at 800-400-7115.

III. OBSOLESCENCE

This operations memo becomes obsolete when the information it contains is incorporated in the Business Taxes Code Book.

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Deputy Director
Sales and Use Tax Department

Distribution: 1-D

District Tax Area	District	Rate	Add-on Code	Effective Date
County of Amador	Amador County Fire Protection and Emergency Med. Services Transactions and Use Tax (AMCG)	0.50%	194	4-1-09
City of Arcata (Humboldt County)	City of Arcata Transactions and Use Tax (ARGF)	0.75%	195	4-1-09
City of Eureka (Humboldt County)	City of Eureka Transactions and Use Tax (ERKA)	0.25%	197	4-1-09
City of Trinidad (Humboldt County)	City of Trinidad Transactions and Use Tax (TRGF)	0.75%	196	4-1-09
City of Arvin (Kern County)	City of Arvin Transactions and Use Tax (ARVN)	1.00%	198	4-1-09
City of El Monte (Los Angeles County)	City of El Monte Transactions and Use Tax (EMGF)	0.50%	199	4-1-09
	LATC/LACT/EMGF multiple	1.50%	200 ¹	
City of Pico Rivera (Los Angeles County)	City of Pico Rivera Transactions and Use Tax (PCRV)	1.00%	201	4-1-09
	LATC/LACT/PCRV multiple	2.00%	202 ¹	
County of Marin	Sonoma-Marin Area Rail Transit District (SMRT)	0.25%	190	4-1-09
	TAMC/SMRT multiple	0.75%	191 ¹	
	TAMC/SMRT/RFEL multiple	1.25%	192 ²	
City of La Habra (Orange County)	City of La Habra Transactions and Use Tax (LHBR)	0.50%	203	4-1-09
	OCTA/LHBR multiple	1.00%	204 ¹	
City of Galt (Sacramento County)	City of Galt Special Transactions and Use Tax (GLTS)	0.50%	205	4-1-09
	STAT/GLTS multiple	1.00%	206 ¹	
City of El Cajon (San Diego County)	City of El Cajon Service Preservation Transactions and Use Tax (ECGF)	0.50%	207	4-1-09
	SDTC/ECPS/ECGF multiple	1.50%	208 ¹	
City of La Mesa (San Diego County)	City of La Mesa Transactions and Use Tax (LMSA)	0.75%	209	4-1-09
	SDTC/LMSA multiple	1.25%	210 ¹	

District Tax Area	District	Rate	Add-on Code	Effective Date
City of Campbell (Santa Clara County)	City of Campbell Vital Services Transactions and Use Tax (CMPL)	0.25%	211	4-1-09
	SCCT/SCVT/CMPL multiple	1.25%	212 ¹	
City of Scotts Valley (Santa Cruz County)	City of Scotts Valley Transactions and Use Tax (SVGF)	0.25%	215	4-1-09
City of Scotts Valley (Santa Cruz County)	City of Scotts Valley Transactions and Use Tax (SVGT)	0.50%	<u>129</u>	Discontinued 3-31-09
	SZPL/SCMT/SVGF multiple	1.00%	216 ¹	
County of Sonoma	Sonoma-Marina Area Rail Transit District (SMRT)	0.25%	186	4-1-09
	SCOS/SNTA/SMRT multiple	0.75%	187 ¹	
	SCOS/SNTA/SMRT/SEBG multiple	1.00%	188 ³	
	SCOS/SNTA/SMRT/SRPS multiple	1.00%	189 ⁴	
City of Oxnard (Ventura County)	City of Oxnard Vital Services Transactions and Use Tax (OXND)	0.50%	213	4-1-09
City of Port Hueneme (Ventura County)	City of Port Hueneme Transactions and Use Tax (PTHN)	0.50%	214	4-1-09

¹This add-on code is used for registration of locations in the district tax area effective on or after 4/1/09.

²This add-on code is used for registration of locations in the city of San Rafael (RFEL) in Marin County effective on or after 4/1/09.

³This add-on code is used for registration of locations in the city of Sebastopol (SEBG) in Sonoma County effective on or after 4/1/09.

⁴This add-on code is used for registration of locations in the city of Santa Rosa (SRPS) in Sonoma County effective on or after 4/1/09.